

STATE OF IOWA
2014
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2014

16205401200000
City of Sigourney
100 North Main Street
Sigourney, IA 52591

CITY OF SIGOURNEY, IOWA
DUE: December 1, 2014

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO
Mary Mosiman, CPA
Auditor of State
State Capitol Building
Des Moines, IA 50319-0004

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	992,155		992,155	978,578
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	992,155		992,155	978,578
Delinquent property taxes	0		0	0
TIF revenues	64,142		64,142	59,892
Other city taxes	272,302	0	272,302	251,583
Licenses and permits	11,499	0	11,499	16,400
Use of money and property	31,902	3,419	35,321	23,395
Intergovernmental	230,148	0	230,148	534,452
Charges for fees and service	20,602	983,624	1,004,226	990,300
Special assessments	0	0	0	79,700
Miscellaneous	177,846	60,082	237,928	166,437
Other financing sources	856,267	0	856,267	121,132
Total revenues and other sources	2,656,863	1,047,125	3,703,988	3,221,869
Expenditures and Other Financing Uses				
Public safety	388,170	0	388,170	414,847
Public works	206,645	0	206,645	325,075
Health and social services	0	0	0	0
Culture and recreation	241,407	0	241,407	248,131
Community and economic development	122,799	0	122,799	430,989
General government	214,592	0	214,592	230,975
Debt service	381,978	0	381,978	363,351
Capital projects	321,558	0	321,558	540,000
Total governmental activities expenditures	1,877,149	0	1,877,149	2,553,368
Business type activities	0	989,443	989,443	1,052,408
Total ALL expenditures	1,877,149	989,443	2,866,592	3,605,776
Other financing uses, including transfers out	98,051	23,216	121,267	121,132
Total ALL expenditures/And other financing uses	1,975,200	1,012,659	2,987,859	3,726,908
Excess revenues and other sources over (Under) Expenditures/And other financing uses	681,663	34,466	716,129	-505,039
Beginning fund balance July 1, 2013	1,008,589	1,231,509	2,240,098	2,210,483
Ending fund balance June 30, 2014	1,690,252	1,265,975	2,956,227	1,705,444

Note - These balances do not include \$ **296,585** held in non-budgeted internal service funds; \$ **0** held in Pension Trust Funds; \$ **0** held in Private Purpose Trust funds and \$ **0** held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents
General obligation debt	\$ 2,758,900	Other long-term debt	\$ 0
Revenue debt	\$ 1,255,100	Short-term debt	\$ 0
TIF Revenue debt	\$ 255,000		
		General obligation debt limit	\$ 4,201,771

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted	Mark (x) one	
		Nov. 19, 2014	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Angela K. Alderson	→	641	622-3080	123
Signature of Mayor or other City official (Name and Title)			Date signed	
			11/14/2014	

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF SIGOURNEY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY						
	Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES												1
2	Taxes levied on property	483,069	172,649		336,437	0	0	992,155				992,155	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0				0	3
4	Net current property taxes	483,069	172,649		336,437	0	0	992,155		T01	992,155	992,155	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	0	5
6	Total property tax	483,069	172,649		336,437	0	0	992,155				992,155	6
7	TIF revenues			64,142				64,142		T01	64,142	64,142	7
	Other city taxes												
8	Utility tax replacement excise taxes	14,698	5,268	0	10,235	0	0	30,201		T15	30,201	30,201	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	13,564	0	0	0	0	0	13,564	0	T15	13,564	13,564	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	0	11
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	0	12
13	Hotel/motel tax	0	0	0	0	0	0	0	0	T19	0	0	13
14	Other local option taxes	0	228,537	0	0	0	0	228,537	0	T09	228,537	228,537	14
15	TOTAL OTHER CITY TAXES	28,262	233,805	0	10,235	0	0	272,302	0			272,302	15
16	Section B - LICENSES AND PERMITS	3,999	7,500	0	0	0	0	11,499	0	T29	11,499	11,499	16
17	Section C - USE OF MONEY AND PROPERTY												17
18	Interest	3,511	941	0	0	0	0	4,452	3,419	U20	7,871	7,871	18
19	Rents and royalties	16,224	0	0	0	0	0	16,224	0	U40	16,224	16,224	19
20	Other miscellaneous use of money and property	11,226	0	0	0	0	0	11,226	0	U20	11,226	11,226	20
21		0	0	0	0	0	0	0	0		0	0	21
22	TOTAL USE OF MONEY AND PROPERTY	30,961	941	0	0	0	0	31,902	3,419			35,321	22
23													23
24	Section D - INTERGOVERNMENTAL												24
25													25
26	Federal grants and reimbursements												26
27	Federal grants	0	0	0	0	0	0	0	0	B89	0	0	27
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	0	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	0	31
32		0	0	0	0	0	0	0	0		0	0	32
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	0	33
34													34
35													35
36													36
37													37
38													38
39													39
40													40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF SIGOURNEY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS						
	Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued												41
42													42
43	State shared revenues												43
44	Road use taxes		205,599					205,599		C46	205,599	44	
45													45
46													46
47													47
48	Other state grants and reimbursements												48
49	State grants	3,003	0	0	0	0	0	3,003	0	C89	3,003	49	
50	Iowa Department of Transportation	0	0	0	0	0	0	0	0	C89	0	50	
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51	
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52	
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53	
54		0	0	0	0	0	0	0	0	C89	0	54	
55		0	0	0	0	0	0	0	0		0	55	
56		0	0	0	0	0	0	0	0		0	56	
57		0	0	0	0	0	0	0	0		0	57	
58		0	0	0	0	0	0	0	0		0	58	
59		0	0	0	0	0	0	0	0		0	59	
60	Total state	3,003	205,599	0	0	0	0	208,602	0		208,602	60	
61													61
62	Local grants and reimbursements												62
63	County contributions	17,963	500	0	0	3,000	0	21,463	0		21,463	63	
64	Library service	0	0	0	0	0	0	0	0	D89	0	64	
65	Township contributions	83	0	0	0		0	83	0	D89	83	65	
66	Fire/EMT service	0	0	0	0	0	0	0	0	D89	0	66	
67		0	0	0	0	0	0	0	0	D89	0	67	
68		0	0	0	0	0	0	0	0		0	68	
69		0	0	0	0	0	0	0	0		0	69	
70	Total local grants and reimbursements	18,046	500	0	0	3,000	0	21,546	0		21,546	70	
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	21,049	206,099	0	0	3,000	0	230,148	0		230,148	71	
72	Section E - CHARGES FOR FEES AND SERVICE												72
73	Water	0	0	0	0	0	0	0	486,113	A91	486,113	73	
74	Sewer	0	0	0	0	0	0	0	338,212	A8Ø	338,212	74	
75	Electric	0	0	0	0	0	0	0	0	A92	0	75	
76	Gas	0	0	0	0	0	0	0	0	A93	0	76	
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77	
78	Airport	0	0	0	0	0	0	0	0	AØ1	0	78	
79	Landfill/garbage	0	0	0	0	0	0	0	158,699	A81	158,699	79	
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80	

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF SIGOURNEY			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	625	0	0	0	0	625	0	A50	625	86
87	Storm water	0	0	0	0	0	0	0	600	A80	600	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	90	0	0	0	0	0	90	0	A89	90	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	0	0	0	0	0	0	0	0	A89	0	92
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	0	0	0	0	0	0	0	0	A03	0	98
99	Library charges	0	0	0	0	0	0	0	0	A89	0	99
100	Park, recreation, and cultural charges	19,887	0	0	0	0	0	19,887	0	A61	19,887	100
101	Animal control charges	0	0	0	0	0	0	0	0	A89	0	101
102	Other charges - Specify	0	0	0	0	0	0	0	0		0	102
103		0	0	0	0	0	0	0	0		0	103
104	TOTAL CHARGES FOR SERVICE	19,977	625	0	0	0	0	20,602	983,624		1,004,226	104
105												105
106	Section F - SPECIAL ASSESSMENTS	0	0	0	0	0	0	0	0	U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	5,336	9,582	0	0	58,648	0	73,566	0	U99	73,566	108
109	Deposits and sales/fuel tax refunds	0	0	0	0	0	0	0	0	U99	0	109
110	Sale of property and merchandise	5,740	0	0	0	18,950	0	24,690	25,645	U11	50,335	110
111	Fines	13,039	0	0	0	0	0	13,039	0	U30	13,039	111
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - Specify	0	0	0	0	0	0	0	0		0	113
114	Sales Tax Collected	2,118	0	0	0	0	0	2,118	0		2,118	114
115	Refunds and Reimbursements	22,717	27,264	0	0	0	0	49,981	26,187		76,168	115
116	Water Customer Deposits	0	0	0	0	0	0	0	8,250		8,250	116
117	Youth Sports Programs	14,452	0	0	0	0	0	14,452	0		14,452	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	63,402	36,846	0	0	77,598	0	177,846	60,082		237,928	120

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF SIGOURNEY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	650,719	658,465	64,142	346,672	80,598	0	1,800,596	1,047,125		2,847,721	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	0	0	0	0	0	0	0	0	NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	0	0	0	0	735,000	0	735,000	0	NR	735,000	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	Regular transfers in and interfund loans	59,309	24,296			3,057	0	86,662	0		86,662	127
128	Internal TIF loans and transfers in	0	0	0	34,605	0	0	34,605	0		34,605	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	TOTAL OTHER FINANCING SOURCES	59,309	24,296	0	34,605	738,057	0	856,267	0		856,267	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	710,028	682,761	64,142	381,277	818,655	0	2,656,863	1,047,125		3,703,988	132
133												133
134	Beginning fund balance July 1, 2013	341,572	582,815	9,946	13,649	54,932	5,675	1,008,589	1,231,509		2,240,098	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,051,600	1,265,576	74,088	394,926	873,587	5,675	3,665,452	2,278,634		5,944,086	136
137												137
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014				CITY OF SIGOURNEY			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.	
1	Section A — PUBLIC SAFETY											1	
2	Police department/Crime prevention — Current operation	208,030	85,057	0	0	0	0	293,087		E62	293,087	2	
3	Purchase of land and equipment	7,000	30,190	0	0	0	0	37,190		G62	37,190	3	
4	Construction	0	0	0	0	0	0	0		F62	0	4	
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5	
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6	
7	Construction	0	0	0	0	0	0	0		F04	0	7	
8	Emergency management — Current operation	268	0	0	0	0	0	268		E89	268	8	
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9	
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10	
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11	
12	Construction	0	0	0	0	0	0	0		F59	0	12	
13	Fire department — Current operation	17,258	13,536	0	0	0	0	30,794		E24	30,794	13	
14	Purchase of land and equipment	0	0	0	0	0	0	0		G24	0	14	
15	Construction	0	0	0	0	0	0	0		F24	0	15	
16	Ambulance — Current operation	0	0	0	0	0	0	0		E32	0	16	
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17	
18	Building inspections — Current operation	0	26,349	0	0	0	0	26,349		E66	26,349	18	
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19	
20	Construction	0	0	0	0	0	0	0		F66	0	20	
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21	
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22	
23	Construction	0	0	0	0	0	0	0		F66	0	23	
24	Animal control — Current operation	482	0	0	0	0	0	482		E32	482	24	
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25	
26	Construction	0	0	0	0	0	0	0		F32	0	26	
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27	
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28	
29		0	0	0	0	0	0	0			0	29	
30		0	0	0	0	0	0	0			0	30	
31		0	0	0	0	0	0	0			0	31	
32		0	0	0	0	0	0	0			0	32	
33		0	0	0	0	0	0	0			0	33	
34		0	0	0	0	0	0	0			0	34	
35		0	0	0	0	0	0	0			0	35	
36		0	0	0	0	0	0	0			0	36	
37		0	0	0	0	0	0	0			0	37	
38		0	0	0	0	0	0	0			0	38	
39		0	0	0	0	0	0	0			0	39	
40	TOTAL PUBLIC SAFETY	233,038	155,132	0	0	0	0	388,170			388,170	40	

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF SIGOURNEY			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
	Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)
41	Section B — PUBLIC WORKS											
42	Roads, bridges, sidewalks — Current operation	83	85,084	0	0	0	0	85,167		E44	85,167	42
43	Purchase of land and equipment	0	52,000	0	0	0	0	52,000		G44	52,000	43
44	Construction	0	14,404	0	0	0	0	14,404		F44	14,404	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	0	37,523	0	0	0	0	37,523		E44	37,523	48
49	Traffic control safety — Current operation	0	1,315	0	0	0	0	1,315		E44	1,315	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	16,236	0	0	0	0	16,236		E44	16,236	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	0	0	0	0	0	0		E81	0	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E01	0	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E81	0	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	0	0	0	0	0	0	0		E89	0	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	83	206,562	0	0	0	0	206,645			206,645	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF SIGOURNEY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	0	0	0	0	0	0	0		E79	0	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF SIGOURNEY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.	
121	Section D — CULTURE AND RECREATION											121	
122	Library services — Current operation	99,587	22,693	0	0	0	0	122,280		E52	122,280	122	
123	Purchase of land and equipment	0	3,835	0	0	0	0	3,835		G52	3,835	123	
124	Construction	0	0	0	0	0	0	0		F52	0	124	
125	Museum, band, theater — Current operation	0	0	0	0	0	0	0		E61	0	125	
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126	
127	Parks — Current operation	19,497	2,125	0	0	0	0	21,622		E61	21,622	127	
128	Purchase of land and equipment	0	8,703	0	0	0	0	8,703		G61	8,703	128	
129	Construction	0	7,938	0	0	0	0	7,938		F61	7,938	129	
130	Recreation — Current operation	56,945	2,361	0	0	0	0	59,306		E61	59,306	130	
131	Purchase of land and equipment	0	4,358	0	0	0	0	4,358		G61	4,358	131	
132	Construction	0	10,457	0	0	0	0	10,457		F61	10,457	132	
133	Cemetery — Current operation	0	0	0	0	0	0	0		E03	0	133	
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134	
135	Community center, zoo, marina, and auditorium	0	0	0	0	0	0	0		E61	0	135	
136	Other culture and recreation	0	2,908	0	0	0	0	2,908		E61	2,908	136	
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137	
138	Construction	0	0	0	0	0	0	0		F61	0	138	
139	TOTAL CULTURE AND RECREATION	176,029	65,378	0	0	0	0	241,407			241,407	139	
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140	
141	Community beautification — Current operation	420	3,217	0	0	0	0	3,637		E89	3,637	141	
142	Purchase of land and equipment	0	6,440	0	0	0	0	6,440		G89	6,440	142	
143	Economic development — Current operation	0	26,038	0	0	0	0	26,038		E89	26,038	143	
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144	
145	Housing and urban renewal — Current operation	0	35	0	0	0	0	35		E50	35	145	
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146	
147	Construction	0	0	0	0	0	0	0		F50	0	147	
148	Planning and zoning — Current operation	0	0	0	0	0	0	0		E29	0	148	
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149	
150	Other community and economic development — Current operation	0	9,213	0	0	0	0	9,213		E89	9,213	150	
151	Purchase of land and equipment	0	35,590	0	0	0	0	35,590		G89	35,590	151	
152	Construction	0	11,484	0	0	0	0	11,484		F89	11,484	152	
153	TIF Rebates	0	0	30,362	0	0	0	30,362		E89	30,362	153	
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	420	92,017	30,362	0	0	0	122,799			122,799	154	
155												155	
156												156	
157												157	
158												158	

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF SIGOURNEY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	7,410	372		0	0	0	7,782		E29	7,782	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	39,208	20,628	0	0	0	0	59,836		E23	59,836	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	1,809	0	0	0	0	0	1,809		E89	1,809	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	20,383	0	0	0	0	0	20,383		E25	20,383	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	55,587	1,386	0	0	0	0	56,973		E31	56,973	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	43,678	0	0	0	0	0	43,678		E89	43,678	171
172	Other general government — Current operation	16,994	0	0	0	0	0	16,994		E89	16,994	172
173	Purchase of land and equipment	0	7,137	0	0	0	0	7,137		G89	7,137	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	TOTAL GENERAL GOVERNMENT	185,069	29,523	0	0	0	0	214,592			214,592	176
177	Section G — DEBT SERVICE	0	0	0	381,978	0	0	381,978			381,978	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	TOTAL DEBT SERVICE	0	0	0	381,978	0	0	381,978			381,978	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Pool Renovations / Town Square Park	0	0	0	0	40,043	0	40,043			40,043	184
185	Street Construction	0	0	0	0	281,350	0	281,350			281,350	185
186	City Hall Renovations	0	0	0	0	165	0	165			165	186
187	Subtotal Regular Capital Projects	0	0	0	0	321,558	0	321,558			321,558	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	321,558	0	321,558			321,558	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	594,639	548,612	30,362	381,978	321,558	0	1,877,149			1,877,149	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF SIGOURNEY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation							302,620		E91	302,620	198
199	Purchase of land and equipment							48,000		G91	48,000	199
200	Construction							0		F91	0	200
201	Sewer and sewage disposal — Current operation							244,990		E80	244,990	201
202	Purchase of land and equipment							12,500		G80	12,500	202
203	Construction							0		F80	0	203
204	Electric — Current operation							0		E92	0	204
205	Purchase of land and equipment							0		G92	0	205
206	Construction							0		F92	0	206
207	Gas Utility — Current operation							0		E93	0	207
208	Purchase of land and equipment							0		G93	0	208
209	Construction							0		F93	0	209
210	Parking — Current operation							0		E60	0	210
211	Purchase of land and equipment							0		G60	0	211
212	Construction							0		F60	0	212
213	Airport — Current operation							0		E01	0	213
214	Purchase of land and equipment							0		G01	0	214
215	Construction							0		F01	0	215
216	Landfill/Garbage — Current operation							147,205		E81	147,205	216
217	Purchase of land and equipment							24,006		G81	24,006	217
218	Construction							0		F81	0	218
219	Hospital — Current operation							0		E36	0	219
220	Purchase of land and equipment							0		G36	0	220
221	Construction							0		F36	0	221
222	Transit — Current operation							0		E94	0	222
223	Purchase of land and equipment							0		G94	0	223
224	Construction							0		F94	0	224
225	Cable TV, telephone, Internet — Current operation							0		E03	0	225
226	Purchase of land and equipment							0		G03	0	226
227	Housing authority — Current operation							0		E50	0	227
228	Purchase of land and equipment							0		G50	0	228
229	Construction							0		F50	0	229
230	Storm water — Current operation							0		E80	0	230
231	Purchase of land and equipment							0		G80	0	231
232	Construction							0		F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF SIGOURNEY					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
		Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.												237
238	Other business type — Current operation									0	E89	0	238
239	Purchase of land and equipment									0	G89	0	239
240	Construction									0	F89	0	240
241													241
242	Enterprise Debt Service									151,718		151,718	242
243	Enterprise Capital Projects									58,404		58,404	243
244	Enterprise TIF Capital Projects									0		0	244
245	Internal service funds — <i>Specify</i>												245
246										0		0	246
247										0		0	247
248										0		0	248
249										0		0	249
250										0		0	250
251	TOTAL BUSINESS TYPE ACTIVITIES									989,443		989,443	251
252													252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	594,639	548,612	30,362	381,978	321,558	0	1,877,149	989,443			2,866,592	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT										NE		254
255	Regular transfers out	59,309	4,137		0	0	0	63,446	23,216			86,662	255
256	Internal TIF loans/repayments and transfers out	0	0	34,605	0	0	0	34,605	0			34,605	256
257		0	0	0	0	0	0	0	0			0	257
258	TOTAL OTHER FINANCING USES	59,309	4,137	34,605	0	0	0	98,051	23,216			121,267	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	653,948	552,749	64,967	381,978	321,558	0	1,975,200	1,012,659			2,987,859	259
260													260
261	Ending fund balance June 30, 2014:												261
262	Governmental:												262
263	Nonspendable	0	0	0	0	0	0	0				0	263
264	Restricted	0	0	0	0	0	0	0				0	264
265	Committed	0	0	0	0	0	0	0				0	265
266	Assigned	0	0	0	0	0	0	0				0	266
267	Unassigned	0	0	0	0	0	0	0				0	267
268	Total Governmental	0	0	0	0	0	0	0				0	268
269	Proprietary								1,265,975			1,265,975	269
270	Total ending fund balance June 30, 2014	397,652	712,827	9,121	12,948	552,029	5,675	1,690,252	1,265,975			2,956,227	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,051,600	1,265,576	74,088	394,926	873,587	5,675	3,665,452	2,278,634			5,944,086	271
272													272

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF SIGOURNEY
 Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments
Correction.....	M05 \$ 0
Health.....	M32 0
Highways.....	M44 0
Transit subsidies.....	M94 0
Libraries.....	M52 0
Police protection.....	M62 0
Sewerage.....	M80 0
Sanitation.....	M81 0
All other.....	M89 \$ 0

Purpose	Amount paid to State
Highways.....	L44 \$ 0
All other.....	L89 \$ 0

Part IV SALARIES AND WAGES
 Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....	Amount - Omit cents	
	Z00 \$	
		577,837

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt	Purpose	Debt outstanding JULY 1, 2013 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2014				Interest paid this year (h)
			Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U	\$ 869,600	\$ 0	\$ 61,500	\$ 0	\$ 0	\$ 808,100	\$ 0	\$ 23,448
2. Sewer utility	19U	496,000	0	49,000	0	0	447,000	0	14,880
3. Electric utility	19U	0	0	0	0	0	0	0	0
4. Gas utility	19U	0	0	0	0	0	0	0	0
5. Transit-bus	19U	0	0	0	0	0	0	0	0
6. Industrial Revenue	19T	0	0	0	0	0	0	0	0
7. Mortgage revenue	19T	0	0	0	0	0	0	0	0
8. TIF revenue	19U	0	0	0	0	0	0	0	0
9. GO Bonds	19U	2,517,400	750,000	253,500	2,758,900	255,000	0	0	114,872
10. Bank Note	19U	41,215	0	0	0	0	0	0	0
11.	19U	0	0	0	0	0	0	0	0
12.	19U	0	0	0	0	0	0	0	0
13.	19U	0	0	0	0	0	0	0	0
14.	19U	0	0	0	0	0	0	0	0
Total long-term debt		3,924,215	750,000	364,000	2,758,900	255,000	1,255,100	0	153,200

B. Short-term debt	Amount - Omit cents	
Outstanding as of JULY 1, 2013	61V \$	0
Outstanding as of JUNE 30, 2014	64V \$	0

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS
 Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY
 Actual valuation -- January 1, 2012

Amount - Omit cents			
\$	84,035,424	x .05 = \$	4,201,771

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property.</i>	W01	W31	W61		
	\$ 0	\$ 0	0	3,252,812	3,252,812

REMARKS V98